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## CROSS CUTTING ISSUES TECHNICAL WORKING GROUP GHG REPORTING DESIGN OPTIONS MATRIX

MARCH 30, 2006

### FOR REFERENCE:

#### **WRI/WBCSD *GHG* PROTOCOL'S**

##### **PRINCIPLES FOR GHG ACCOUNTING AND REPORTING:**

1. RELEVANCE
2. COMPLETENESS
3. CONSISTENCY
4. TRANSPARENCY
5. ACCURACY
6. ENABLE OTHER GOALS

#### **POTENTIAL GOALS OF GHG REPORTING:**

1. IDENTIFYING REDUCTION OPPORTUNITIES
2. REDUCING RISKS (E.G., START LEARNING CURVE)
3. TRACKING GHG EMISSIONS, ASSISTING THE STATE  
IN CONSTRUCTING ANNUAL INVENTORIES
4. PARTICIPATING IN VOLUNTARY PROGRAMS
5. PARTICIPATING IN – OR PREPARING FOR –  
MANDATORY PROGRAMS
6. PRECURSOR FOR REGISTRY PARTICIPATION
7. OPPORTUNITIES FOR RECOGNITION
8. PUBLIC REPORTING
9. CONSISTENCY WITH OTHER PROGRAMS
10. OTHERS?

	DESIGN ELEMENT	OPTIONS	DESIGN CONSIDERATIONS	PRELIMINARY RECOMMENDATION
1.	TYPE OF PROGRAM	<ul style="list-style-type: none"> <li>• VOLUNTARY</li> <li>• MANDATORY</li> </ul>	<ul style="list-style-type: none"> <li>• MAY NEED OR WANT TO CONSTRAIN SECTORS AND/OR SOURCES (E.G., APPLICABILITY).</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
2.	SECTORS	<ul style="list-style-type: none"> <li>• ALL SECTORS ELIGIBLE</li> <li>• LIMITED TO CERTAIN SECTORS</li> </ul>	<ul style="list-style-type: none"> <li>• PARTICIPATION IN SOME SECTORS MAY BE LIMITED BY AVAILABILITY OF QUANTIFICATION METHODS.</li> <li>• MAY NEED OR WANT TO “STAGE” PARTICIPATION (E.G., START SMALL &amp; EXPAND).</li> <li>• IF LIMITED, TO WHICH SECTORS?</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
3.	SOURCES	<ul style="list-style-type: none"> <li>• ALL</li> <li>• STATIONARY COMBUSTION EMISSIONS</li> <li>• MOBILE COMBUSTION EMISSIONS</li> <li>• PROCESS EMISSIONS</li> <li>• FUGITIVE EMISSIONS</li> </ul>	<ul style="list-style-type: none"> <li>• COULD LIMIT SOURCES EVEN WITHIN SECTORS, (E.G., VIA TYPES, SIZE THRESHOLDS, ETC.).</li> <li>• BROADER ARRAY PROMOTES INVENTORY BUILDING, PUBLIC INFORMATION, IDENTIFICATION OF GHG STRATEGIES, ETC.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
4.	ORGANIZATIONAL BOUNDARY	<ul style="list-style-type: none"> <li>• ENTITY-WIDE (E.G., CORPORATION-WIDE)</li> <li>• FACILITY</li> <li>• EMISSIONS UNIT OR SOURCE</li> </ul>	<ul style="list-style-type: none"> <li>• CLEAR DEFINITIONS NEEDED TO AVOID DOUBLE COUNTING WHERE SHARED OWNERSHIP EXISTS.</li> <li>• SHOULD STRIVE TO HAVE DESIGN BE CONSISTENT WITH POSSIBLE FUTURE DIRECTIONS (E.G., MANDATORY REPORTING WOULD NOT BE</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>

	DESIGN ELEMENT	OPTIONS	DESIGN CONSIDERATIONS	PRELIMINARY RECOMMENDATION
		POINT • OTHER (?)	ENFORCEABLE ABOVE THE FACILITY LEVEL). • COMBINATIONS ARE POSSIBLE (E.G., FINER RESOLUTION AGGREGATED TO A GREATER WHOLE).	
5.	REPORTING PERIOD	• ANNUAL - CALENDAR - FISCAL • OTHER	• SHOULD STRIVE FOR CONSISTENCY WITH OTHER REPORTING PROGRAMS.	•
6.	GREENHOUSE GASES INCLUDED	• SIX "KYOTO GASES" (CO <sub>2</sub> , HFCs, CH <sub>4</sub> , N <sub>2</sub> O, PFCs, SF <sub>6</sub> ) • OTHER	• SHOULD STRIVE FOR CONSISTENCY WITH OTHER REPORTING PROGRAMS. • BROADER ARRAY PROMOTES INVENTORY BUILDING, PUBLIC INFORMATION, IDENTIFICATION OF GHG STRATEGIES, ETC.	•

	DESIGN ELEMENT	OPTIONS	DESIGN CONSIDERATIONS	PRELIMINARY RECOMMENDATION
7.	SCOPE OF EMISSIONS COVERED	<ul style="list-style-type: none"> <li>• DIRECT</li> <li>- "SCOPE 1"</li> <li>• INDIRECT</li> <li>- "SCOPE 2" - INDIRECT FROM PURCHASED HEAT &amp; ELECTRICITY</li> <li>- "SCOPE 3" - OTHER INDIRECT (E.G., OUTSOURCED ACTIVITIES, EMPLOYEE TRAVEL, ETC.)</li> <li>• BOTH</li> </ul>	<ul style="list-style-type: none"> <li>• MAY NEED OR WANT TO "STAGE" COVERAGE (E.G., START SMALL &amp; EXPAND).</li> <li>• DIRECT EMISSIONS MOST LIKE CURRENT REPORTING REQUIREMENTS, BUT MAY OMIT GHG REDUCTION OPPORTUNITIES OR ENCOURAGE DIRECT-INDIRECT TRADE-OFFS.</li> <li>• FOR MANY ENTITIES, MOST GHG EMISSIONS ARE FROM INDIRECT EMISSIONS SOURCES.</li> </ul>	•
8.	EMISSIONS QUANTIFICATION & MONITORING	<ul style="list-style-type: none"> <li>• CALCULATION METHODS &amp; TOOLS</li> <li>• DIRECT MEASUREMENT (E.G., CEMS, STACK TESTING)</li> </ul>	<ul style="list-style-type: none"> <li>• SHOULD STRIVE TO USE CURRENT BEST PRACTICE METHODS, SUCH AS <i>GHG PROTOCOL</i> CALCULATION TOOLS, AND TO HAVE CONSISTENCY WITH OTHER REPORTING PROGRAMS.</li> <li>• SOME "OTHER" OR "HOME GROWN" APPROACHES MAY BE NECESSARY (E.G., FLASHING EMISSIONS; IPIECA, API'S SANGA).</li> </ul>	•

	DESIGN ELEMENT	OPTIONS	DESIGN CONSIDERATIONS	PRELIMINARY RECOMMENDATION
9.	VERIFICATION	<ul style="list-style-type: none"> <li>• STATE VERIFICATION</li> <li>• 3<sup>RD</sup> PARTY VERIFICATION</li> <li>• SELF-CERTIFICATION</li> </ul>	<ul style="list-style-type: none"> <li>• IF MANDATORY, THE STATE MAY BE ABLE TO USE CURRENT VERIFICATION PROCEDURES FOR CRITERIA POLLUTANTS.</li> <li>• CCAR DOES 3<sup>RD</sup> PARTY VERIFICATION.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
10.	PUBLIC ACCESS & REPORTS	<ul style="list-style-type: none"> <li>• INTERNET ACCESS AND/OR ONLINE REPORTS</li> <li>• PAPER REPORTS</li> <li>• BOTH</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
11.	PROJECT LEVEL REPORTING OR "OFFSETS"	<ul style="list-style-type: none"> <li>• YES/NO</li> <li>• CONSTRAIN</li> </ul>	<ul style="list-style-type: none"> <li>• WRI: RAISES QUANTIFICATION, BASELINE, "ADDITIONALITY," SECONDARY EFFECTS, REVERSIBILITY, AND DOUBLE-COUNTING ISSUES.</li> <li>• LOCATION OF CO-BENEFITS ACHIEVED.</li> <li>• MAY BE MOST USEFUL WHEN THERE IS AN EXTERNALLY-IMPOSED CONSTRAINT (E.G., A "CAP").</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
12.	OTHER(?)	<ul style="list-style-type: none"> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>